



Orleans County

Department of Social Services

Report of Examination

Period Covered:

January 1, 2011 — September 7, 2012

2012M-222



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

January 2013

Dear County Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and County governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the County of Orleans, entitled Department of Social Services. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

Orleans County (County) is located in western New York State and has a population of 42,883 and covers an area of 391 square miles. The County is governed by a seven-member Legislature. The Chairman of the Legislature is the County's Chief Executive Officer, however, the Legislature appoints a Chief Administrative Officer who acts as the supervisor of County administrative functions. An elected County Treasurer serves as the Chief Financial Officer. The County's budgeted appropriations for 2012 are \$75.5 million, which includes general fund appropriations of \$52.2 million. The Department of Social Services appropriations total \$23.1 million or 44 percent of the general fund budget.

The Orleans County Department of Social Services (DSS) is overseen by a Commissioner of Social Services and provides financial assistance as well as human services to families and individuals to achieve self-sufficiency and strengthen family life. DSS has approximately 90 employees.

Scope and Objective

The objective of our audit was to examine two forms of temporary assistance provided by the County for the period January 1, 2011 to September 7, 2012. Our audit addressed the following related questions:

- Does the County process Supplemental Nutrition Assistance Program (SNAP) applications accurately and in a timely manner?
- Does the County ensure that child care payments are accurate, supported, and for eligible individuals?

Audit Results

We found that generally the County processes SNAP applications accurately and in a timely manner. However, the County's process could be improved. We identified 27 duplicate payments for 13 clients, totaling \$7,523. This was due to inadequate communication between social welfare examiners in two different County Social Services programs. However, at the time we identified these duplicate payments, the County had already begun to obtain reimbursement from the clients. In addition, we found that 10 out of 45 cases reviewed lacked certain documentation such as age, identity, income, shelter, or recertification.

We found that all 25 child care cases reviewed were eligible for child care assistance and had been recertified for assistance every six months. However, we were unable to determine if child care was

only provided when the client was at work or school because DSS does not require individuals to submit work schedules. We found, that for 19 of the 25 cases, there was no documentation of a work or school schedule included in the individuals' files. As such, there is a risk that clients are improperly receiving child care payments.

Comments of Local Officials

The results of our audit and recommendations have been discussed with County officials and their comments, which appear in Appendix A, have been considered in preparing this report. County officials agreed with our recommendations and indicated that they have taken or plan to initiate corrective action. Appendix B includes our comments on the issues raised in the County's response letter.

Introduction

Background

Orleans County (County) is located in western New York State and has a population of 42,883 and covers an area of 391 square miles. The County is governed by a seven-member Legislature. The Chairman of the Legislature is the County's Chief Executive Officer, however, the Legislature appoints a Chief Administrative Officer (County Administrator) who acts as the supervisor of County administrative functions. An elected County Treasurer serves as the Chief Financial Officer. The County's budgeted appropriations for 2012 are \$75.5 million, which includes general fund appropriations of \$52.2 million. The Department of Social Services appropriations total \$23.1 million or 44 percent of the general fund budget.

The Orleans County Department of Social Services (DSS) is overseen by a Commissioner of Social Services and provides financial assistance as well as human services to families and individuals to achieve self-sufficiency and strengthen family life. DSS has approximately 90 employees, and is organized into the following functions:

- **Temporary Assistance:** This function determines eligibility for and administers financial assistance including Public Assistance, Medicaid, Food Stamps, Emergency Assistance, Home Energy Assistance, and burials. It also assigns activities to clients that will assist them in locating employment to end or decrease their need for assistance.
- **Child and Family Services:** This function provides casework services in the fields of Child Protection, Adult Protection, Foster Care, Preventive Services, Adoption and Domestic Violence. Caseworkers assist families in dealing with problems that impair or prevent them from achieving or maintaining independence.
- **Child Support and Enforcement Unit:** This function assists custodial parents in proving paternity, filing support petitions in Family Court, and collecting Court Ordered Support Obligations.

Our audit focused on two forms of temporary assistance: the Supplemental Nutrition Assistance Program (SNAP), formerly known as Food Stamps, and the Child Care Assistance Program for individuals who are not receiving public assistance.

SNAP benefits can be used to purchase food at authorized retail food stores. Eligibility and benefit levels are based on household size, income, assets and other factors. The assistance is provided in the form of an electronic benefit card, which requires a personal identification number in order to be used. An account is established and monthly benefits are deposited into the account automatically by the New York State Office for Temporary and Disability Assistance who administers SNAP. For the period January 1, 2011 to July 31, 2012 clients processed by the County received approximately \$13.4 million in SNAP benefits.

The Child Care Assistance Program provides clients with financial assistance for child care services. This can include child care provided by a facility, a baby sitter, or a relative. Clients may be eligible for full or partial assistance, depending on income. Families are eligible for financial assistance if they meet the State's low income guidelines and need child care to work, or attend employment training. For the period January 1, 2011 to July 31, 2012 the County made approximately \$1.15 million in child care payments.

Objective

The objective of our audit was to examine two forms of temporary assistance provided by the County. Our audit addressed the following related questions:

- Does the County process Supplemental Nutrition Assistance Program (SNAP) applications accurately and in a timely manner?
- Does the County ensure that child care payments are accurate, supported, and for eligible individuals?

Scope and Methodology

We examined the records and reports of the County DSS for the SNAP and Child Care Assistance Program, for the period January 1, 2011 to September 7, 2012.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix C of this report.

Comments of Local Officials and Corrective Action

The results of our audit and recommendations have been discussed with County officials and their comments, which appear in Appendix A, have been considered in preparing this report. County officials agreed with our recommendations and indicated that they have taken or plan to initiate corrective action. Appendix B includes our comments on the issues raised in the County's response letter.

The Legislature has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the County Legislature to make this plan available for public review in the office of the Clerk of the Legislature.

Supplemental Nutrition Assistance Program

We found that generally the County processes SNAP applications accurately and in a timely manner. However, the County's process needs improvement. We found 27 duplicate payments for 13 clients, totaling \$7,523. This was due to inadequate communication between social welfare examiners (SWE) in two different County Social Services programs.¹ In addition, we found that 10² out of 45 cases reviewed lacked certain documentation such as age, identity, income, shelter, or recertification. We were unable to determine if this was because the information was misfiled, misplaced, or not obtained from the client.

Clients can apply for SNAP benefits by completing a paper food stamp benefit application or a general assistance application³ and either drop off or mail the application to the County DSS. Clients can also apply through a New York State website.⁴ These applications are sent electronically to the County DSS.

In Orleans County, new SNAP applications are processed by SWEs that are assigned based on the last name of the client. When new applications are received, the SWE should contact the applicant to conduct an interview and to complete the food stamp benefits expedited processing screening sheet. Essentially, if a client's income is less than his/her monthly expenses, then he or she is eligible for expedited food stamp processing⁵ and benefits must be provided to the individual within five days. In order for an individual to be eligible for SNAP, he or she must provide adequate documentation to the DSS including documentation of identity, age, income and shelter.⁶ The SNAP application must be processed within 30 days. The information is entered into the computer system and the paper documentation should be imaged and filed in the image repository by case number. The determination of eligibility for SNAP is made by the computer system based on the information entered. Clients are required to recertify annually for SNAP benefits by completing

¹ Public Assistance and SNAP

² Some cases had more than one exception.

³ The title of this application is: Temporary Assistance, Medical Assistance, Medicare Savings Program, Food Stamp Benefits, Services, including Foster Care, Child Care Assistance Application.

⁴ <https://www.mybenefits.ny.gov>

⁵ There are some other factors which may exclude an individual from expedited food stamps such as if the client is already receiving food stamps through another county.

⁶ Identity, age and income documentation must be provided for all individuals on a case.

a SNAP recertification application and providing documentation for any factors that have changed since the previous application/recertification.

In order to determine if applications were processed accurately and in a timely manner, we selected a sample of 45 cases⁷ that received food stamps during the period January 1, 2011 to June 30, 2012. We found that generally the County processes SNAP applications accurately and in a timely manner. For the 45 cases reviewed, we did identify some deficiencies:

- Seven cases did not have documentation for at least one individual's age; two of these cases had no identity documentation at all for one individual on each case.
- Two cases did not have adequate documentation of income in the case file.
- Two cases did not have documentation that a recertification application was prepared in the past year.
- One case did not have adequate documentation of shelter.
- Of the 12 new applications we reviewed, one was processed more than 30 days after it was received.

DSS officials stated that SWEs are to scan information into the image repository soon after the information is received; however, some SWEs do not ensure that documentation is scanned until the next recertification, resulting in the documentation not being in the image repository. However, the exceptions above could not be found in either the image repository or in a manual case file. Consequently, we were unable to determine if the information was obtained and subsequently misplaced.

We also reviewed all cases with more than 18 monthly SNAP benefit payments made during the period January 1, 2011 to June 30, 2012 to determine if there were any duplicate payments made. Of the 242 cases that had over 18 payments, we found that 13 clients had received duplicate SNAP payments, including 27 individual payments totaling \$7,523. In most instances it was determined that the duplicate payment was due to a communication error and an anomaly in the computer system. DSS officials stated that if a client fails to recertify for public assistance, the case will be automatically moved to the SNAP unit for a separate determination of SNAP benefits and a

⁷ Twelve were new applications and 33 were recertifications.

SNAP case number is used. If a client recertifies after this occurs and the Public Assistance SWE fails to notify the SNAP SWE to close the SNAP case, the client may receive food stamp benefits under both case numbers. At the time we identified these duplicate payments, the County had already begun to obtain reimbursement from the clients. The County is only able to receive reimbursement by deducting 10 percent of the clients' SNAP benefits, i.e., if a client's monthly benefit is \$200 then he or she will receive \$180 in monthly benefits until the overpayment is recovered.

DSS employs a fraud investigator who reviews cases that were referred to her through the Front-End Detection System (FEDS), the County's fraud hotline, and through other means, which are described in more detail in the next section of this audit report. However, the fraud investigator does not review any cases, files, or clients without a referral from a SWE or hotline tip. SNAP supervisors also periodically review a sample of cases to ensure appropriate documentation is on file. However, implementing a proactive process of random or arbitrary review may be useful to identify duplicate payments, instances in which appropriate documentation was not obtained, or may identify other instances of fraud or abuse.

Recommendations

1. The County Administrator and DSS Commissioner should ensure that the process for obtaining SNAP application/recertification documentation is consistent and that the appropriate documentation is received and appropriately filed in the image repository for all clients.
2. The County Administrator and DSS Commissioner should ensure that DSS personnel adequately communicate with each other to avoid errors, such as duplicate payments.
3. The County Administrator and DSS Commissioner should ensure that a process is developed to identify duplicate payments.
4. The County Administrator and DSS Commissioner should ensure that the fraud investigator and SNAP supervisors enhance their shared oversight responsibilities by employing a more robust and proactive system to detect errors, lack of adequate documentation, fraud, and abuse.

Child Care Assistance Program

The County offers financial assistance for child care to clients who have income that is up to 200 percent of the poverty level. Assistance is typically provided when a client applies; however, a client may be placed on a waiting list if there is insufficient funding. The County provides benefits under this program to clients with income up to 150 percent of the poverty level, based on its Child and Family Services Plan filed with the New York State Office of Child and Family Services. When funds are available the program is expanded to include those with income up to 200 percent of the poverty level. Therefore, clients in this more than 150 up to 200 percent range are typically placed on a waiting list until funding becomes available.

When a client requests financial assistance for child care, he or she typically calls DSS and speaks to the senior day care examiner who pre-determines eligibility by phone and places the client on the waiting list if needed. Once funding is available, the client should prepare a child care application and provide adequate supporting documentation, which is to include proof of age, identity, and income. This information is maintained in a paper case file. Clients are required to recertify for child care assistance every six months. Payments for child care are made either directly to the child care provider or to the client. If payments are made directly to the client, the client is responsible for paying the child care provider directly. All new child care cases that have a legally exempt child care provider⁸ must be certified by a local organization and are referred to the DSS fraud investigator for review.

To ensure the child care payments are accurate, supported and for only eligible clients, we reviewed a sample of 25 cases that received child care payments during the period January 1, 2011 to June 30, 2012, from an average monthly population of 131 cases. These 25 cases received payments of \$41,884 over the period we tested.⁹ We found that all 25 cases were eligible for child care assistance and had been recertified for assistance every six months. However, we were unable to determine if child care was only provided when the client was at work or school because DSS does not require individuals to submit work schedules. We found, that for 19 of the 25 cases, there was no documentation of a work or school schedule included in the individuals' files. As such, there is a risk that clients are improperly receiving child care payments. DSS officials stated

⁸ A legally exempt child care provider is an individual that is closely related to the child(ren) he or she is providing care for.

⁹ October and November 2011 and June and July 2012

that they do not require clients to submit work schedules because many clients' schedules vary. In addition, we reviewed 10 of these cases to determine if the amount of benefits paid was appropriate and found only immaterial differences between our calculations and the payments made by DSS.

The fraud investigator reviews new legally exempt child care cases¹⁰ and visits the home where care is to be provided to determine if the care is actually being provided by the appropriate individual, at the appropriate time, and in the correct location. However, the fraud investigator does not review child care cases in any other instances. A more proactive system of reviewing and investigating cases could identify improper payments in a more timely manner.

Recommendations

5. The County Administrator and DSS Commissioner should require clients to provide work and/or school schedules in order to ensure that individuals are only provided child care benefits when required.
6. The County Administrator and DSS Commissioner should ensure that the fraud investigator employs a more proactive system to review cases.

¹⁰ Unless the child care is provided after normal business hours

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

The local officials' response to this audit can be found on the following pages.



County of Orleans

Chief Administrative Officer

3 South Main Street, Suite 2, Albion, New York 14411-1495

Phone: (585) 589-7053 Fax: (585) 589-1618

cnesbitt@orleansny.com

CHARLES H. NESBITT, JR.
Chief Administrative Officer

January 8, 2013

Mr. Robert Meller
Chief Examiner
Office of the State Comptroller
Buffalo Regional Office
295 Main Street, Room 1032
Buffalo, NY 14203-2510

Dear Mr. Meller:

This letter is in reference to the Office of the State Comptroller's draft audit report we received dated December 12, 2012. Please consider this our official written "Audit Response" to your preliminary draft findings and recommendations.

As you are aware, this audit primarily examined two forms of temporary assistance provided by Orleans County for the period January 1, 2011 to September 7, 2012. The subject matter focused on two direct questions:

- Does Orleans County process Supplemental Nutrition Assistance Program (SNAP) applications accurately and in a timely manner?
- Does Orleans County ensure that child care payments are accurate, supported, and for eligible individuals?

It is our intention to focus on each of the above separately and respond with what we feel to be a thorough assessment of your conclusions.

You found that generally Orleans County processes SNAP applications accurately and in a timely manner, but you also stated that our process could be improved. Aside from occasional omissions in case files of documentation or items of proof, you identified 28 duplicate payments for 14 clients, totaling \$7,655.

See
Note 1
Page 17

We agree with the information you have provided regarding our staff's performance concerning the SNAP. We are very pleased with their day-to-day output, and their ability to provide services to our clients in a timely manner. It is expected that some mistakes will be made by the workers, considering the volume they deal with each month. In reference to duplicate payments, may we point out, as you have cited yourself, the fact that we had previously detected and corrected the situation with an alternate process to prevent further duplication. The result is that the county had produced significant recoveries on the same issue before the OSC audit was initiated. In retrospect, we were surprised that the OSC auditors made the decision to revisit and discuss an issue which had already been detected and addressed by the DSS unit prior to the OSC visit. We hope you will consider removing its contents altogether from your findings and recommendations.

See
Note 2
Page 17

The next issue was that of child care payments. To ensure that child care payments are accurate, supported, and for only eligible clients, you reviewed a sample of 25 cases that received child care payments during the period January 1, 2011 to June 30, 2012, from an average monthly population of 131 cases. You stated you found that all 25 cases were eligible for child care assistance and had been recertified for assistance every 6 months. However, you were unable to determine if child care was only provided when the client was at work or school because "DSS does not require individuals to submit work schedules". You stated also that you found that for 19 out of the 25 cases, there was no documentation of a work or school schedule included in the individuals' files.

Orleans County DSS makes every attempt to prevent individuals from "beating the system". We obtain individuals' pay stubs at the time of application; we also receive monthly bills from respective day care providers as documentation that the supervision and "day care" is being provided for that family. We obtain work schedules when possible, but this is not a requirement by regulation or law that work schedules be obtained. Consequently, we could require that this action be carried out by staff, but we cannot decline the service to individuals that refuse to submit work schedules. Therefore, we respectfully request that you omit this issue/finding from your record on our behalf.

See
Note 3
Page 17

Finally, in both areas of SNAP and Day Care, you make reference to the work of our fraud investigator. We are very pleased with the progress and results of our investigations over the last several years.

Although the county concurs with your observations, comments, and recommendations that additional efforts could and should be made regarding self-designed "internal auditing" to identify additional fraud or abuse, monetary and fiscal issues prevent us from doing so. The local cost involved in hiring an additional fraud investigator would be burdensome to our county

Mr. Robert Meller
January 7, 2013
Page 3

taxpayers. Extensive financial assistance and reimbursement from the state should be explored to assist all counties in improving their abilities to stop fraud and abuse. Based on our knowledge of the environment, we believe there would be a monetary return to the state on such an investment.

Under the current structure, financial benefits of improved fraud and abuse detection and prosecution efforts would be largely realized by the state, not the county. Additionally, more stringent forms of fraud and abuse detection are often in philosophical contrast to the policies put in place by the state agencies that regulate the Department of Social Services. Efforts to ensure client eligibility throughout the process of accessing services have in recent history been stifled by regulatory and policy changes at the state level that have continually removed greater scrutiny and filtering mechanisms.

Thank you for allowing us the opportunity to respond to your preliminary draft findings. I am confident that this instrument will assist us in developing ways to improve our daily work so that we may better serve our clientele and conserve county resources.

Sincerely,

Charles H. Nesbitt, Jr.
Chief Administrative Officer

Thomas D. Kuryla
Commissioner, Social Services

Cc: Orleans County Legislature
Susan Heard, Orleans County Treasurer

APPENDIX B

OSC COMMENTS ON THE COUNTY'S RESPONSE

Note 1

After the exit discussion, we determined that the draft audit report had an error in the number of duplicate payments. The correct information was provided to DSS officials after the exit discussion and is included in the final audit report.

Note 2

We were not aware of these duplicate payments prior to selecting the program for audit. We found the duplicate payments as part of audit testing. At that time, DSS officials informed us that they were aware of these payments and had begun to obtain reimbursement. However, our audits are designed to report publicly what we find, and to put those findings into proper perspective. In this case, we did that by also reporting that the County was already aware of the duplicate payments and had already begun to obtain reimbursement for these payments.

Note 3

While work schedules may not be required, such documentation could provide assurance that payments are only for eligible individuals.

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess County operations and identify areas where the County could realize efficiencies and protect assets from loss or misuse. To accomplish this, our initial assessment included a review of financial condition, purchasing, accounts payable, payroll, cash receipts, information technology, and various County Departments.

During the initial assessment, we interviewed appropriate County officials, performed limited tests of transactions, and reviewed pertinent documents, such as policies and procedures, Legislature minutes, financial records and reports, and lists of vendors and employees. In addition, we reviewed the County's internal controls and procedures over its computerized financial systems to help ensure that the information produced by such systems was reliable.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed and evaluated those weaknesses for the risk of potential fraud, theft, and/or professional misconduct. We then decided on the reported objective and scope by selecting for audit those areas most at risk. We selected the Department of Social Services' Supplemental Nutrition Assistance Program (SNAP) and Child Care Assistance Program for further audit testing:

For the SNAP audit objective we performed the following audit procedures:

- We interviewed Department of Social Services (DSS) officials to gain an understanding of the process and internal controls in place.
- We reviewed written policies and procedures including training manuals provided.
- We reviewed a judgmental sample of 45 cases to ensure that individuals' applications were processed accurately and timely. We selected individuals who received the largest dollar amount of payments, the largest number of payments, and cases that had the same or similar case name as another case. For the 45 cases selected, we reviewed the most recent application or recertification application and the image repository to determine if the appropriate supporting documentation was obtained. If the information was not found in the image repository we obtained any information available in paper form from DSS officials.
- We reviewed all cases which had more than 18 monthly payments made during the audit period to determine if there were duplicate payments.
- We followed up with DSS officials for any discrepancies found.

For the Child Care Assistance Program audit objective we performed the following audit procedures:

- We interviewed DSS officials to gain an understanding of the process and the internal controls in place.

- We reviewed written policies and procedures including training manuals provided.
- We reviewed a judgmental sample of 25 cases to determine if clients were eligible for benefits and determine if payments were made appropriately. We used the July 2012 billing to select 10 cases, and the June 2012 billing to select another 15 cases. We judgmentally selected these cases based on the number of payments each received, the dollar amount of payments, and to ensure our sample included the different types of day care providers (legally exempt, day care centers, group family day care, and group day care). We reviewed the case files to determine if clients were eligible, within the appropriate income level, and if there was documentation of the individuals' child care and work schedules.
- We calculated benefits for 10 of the cases above to determine if the benefits paid were appropriate.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX D

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